GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To Amend G.O.Ms.No.259, Revenue (Commercial Taxes - II) Department, dated. 29.06.2017 – orders - Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 79 Dated: 11-03-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.11/2017 - Central Tax (Rate), dated 28.06.2017.
3. GO.Ms.No.259, Revenue(CT-II) Department, dated 29.06.2017.
4. Notification No.07/2024 - Central Tax (Rate), dated 08.10.2024.
5. G.O.Ms.No.264, Revenue(CT) Department, 07.11.2024.
6. Notification No.05/2025-Central Tax (Rate), dated 16.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Letter No.REV03-12/81/2025-GST SEC - CCT, dated.12-02-2025.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:11.03.2025.

NOTIFICATION

In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.259, Revenue(CT-II) Department, dated 29.06.2017, namely:-

AMENDMENT

In the said notification, -

(i) in paragraph 4 relating to Explanation, with effect from the 1st day of April, 2025,

(a) clause (xxxv)shall be omitted;

(b) for clause (xxxvi), the following clause shall be substituted, namely:-

" (xxxvi) "Specified premises", for a financial year, means,-

a. a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(P.T.O.)

b. a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

c. a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;";

(ii) after Annexure VI, the following Annexures shall be inserted, namely:—

"Annexure VII
OPT-INDECLARATION FOR REGISTERED PERSON
(See para 4(xxxvi))

Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No.-

Date: -

1. I/We……..(name of Person) do here by declare that the premises at …… (address)…… shall be a 'specified premises' for the Financial Year …… (yyyy- yy)…….

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name:-
GSTIN: -
PAN No.
Name of Authorized Signatory:
Signature of Authorized Signatory:
(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.

2. The above declarations hall have to be filed separately for reach premises.

(Contd..3)

Annexure VIII
OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION
(See para 4(xxxvi))

Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No.-

Date: -

1. I/We…….(name of Person)have applied for registration vide ARN No. ……. and do hereby declare that the premises at ……(address)…… shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.

2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name:-
ARN: -
PAN No.
Name of Authorized Signatory:
Signature of Authorized Signatory:
(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

Annexure IX
OPT-OUT DECLARATION
(See para 4(xxxvi))

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'.

Reference No.-

Date: -

1. I/We…….(name of Person)do here by declare that the premises at …… (address)……shall not be a 'specified premises' for the Financial Year ……(yyyy-yy)……

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name:
GSTIN/ARN:-
PAN No.
Name of Authorized Signatory:
Signature of Authorized Signatory:
(Dated acknowledgment)

(Contd..4)

Note:

1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.

2. The above declaration shall have to be filed separately for each premises."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, and Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P. Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER